In re the Application of: Takao SHIMIZU

Filed

: Concurrently herewith

For

: COMMUNICATION APPARATUS, COMMUNICATION

SYSTEM AND METHOD FOR INTEGRATING

SPEECH AND DATA

Serial No.

: Concurrently herewith

December 18, 2000

Assistant Commissioner of Patents Washington, D.C. 20231

SUB-POWER OF ATTORNEY

S I R:

I, Samson Helfgott, Reg. No. 23,072 attorney of record herein, do hereby grant a sub-power of attorney to Linda S. Chan, Reg. No. 42,400, Harris A. Wolin, Reg. No. 39,432, Brian S. Myers, Reg. No. 46,947 and Michael Markowitz, Reg. No. 30,659 to act and sign in my behalf in the above-referenced application.

Respectfully submitted,

Samson Helfgøtt Reg.No 23,072

HELFGOTT & KARAS, P.C. 60th FLOOR EMPIRE STATE BUILDING NEW YORK, NY 10118 DOCKET NO.:FUJR18.085 LHH:power

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By: Brendy Lynn Belony

Any fee due as a result of this paper, not covered by an enclosed check may be charged on Deposit Acct. No. 08-1634..

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